

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF ORANGE CITY, IOWA DUE: December 1, 2016		16208401100000 City of Orange City 125 Central Avenue SE Orange City, IA 51041	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,678,042		2,678,042	2,661,162
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,678,042		2,678,042	2,661,162
Delinquent property taxes	0		0	
TIF revenues	727,939		727,939	650,000
Other city taxes	846,836	0	846,836	819,736
Licenses and permits	6,125	0	6,125	5,900
Use of money and property	8,864	217,553	226,417	119,650
Intergovernmental	1,577,415	0	1,577,415	2,381,034
Charges for fees and service	625,237	61,785,537	62,410,774	63,951,800
Special assessments	136,956	0	136,956	125,500
Miscellaneous	833,397	0	833,397	171,000
Other financing sources	4,281,853	0	4,281,853	4,702,000
Total revenues and other sources	11,722,664	62,003,090	73,725,754	75,587,782
Expenditures and Other Financing Uses				
Public safety	978,225	0	978,225	995,079
Public works	1,324,398	0	1,324,398	1,411,931
Health and social services	0	0	0	
Culture and recreation	1,648,339	0	1,648,339	1,580,763
Community and economic development	347,749	0	347,749	385,208
General government	614,203	0	614,203	925,116
Debt service	1,890,821	0	1,890,821	3,423,953
Capital projects	2,654,972	0	2,654,972	3,503,839
Total governmental activities expenditures	9,458,707	0	9,458,707	12,225,889
Business type activities	0	57,238,244	57,238,244	60,667,814
Total ALL expenditures	9,458,707	57,238,244	66,696,951	72,893,703
Other financing uses, including transfers out	1,269,397	389,219	1,658,616	
Total ALL expenditures/And other financing uses	10,728,104	57,627,463	68,355,567	72,893,703
Excess revenues and other sources over (Under) Expenditures/And other financing uses	994,560	4,375,627	5,370,187	2,694,079
Beginning fund balance July 1, 2015	2,012,345	49,290,185	51,302,530	50,024,447
Ending fund balance June 30, 2016	3,006,905	53,665,812	56,672,717	52,718,526

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 13,160,000	Other long-term debt	\$ 0
Revenue debt	\$ 6,250,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 16,853,795

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk	Date Published/Posted	Mark (x) one	
	12/1/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number
Kent Anderson		712	707-4485
Signature of Mayor or other City official (Name and Title)		Date signed	
		12/1/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	1,377,000			1,301,042			2,678,042			2,678,042	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,377,000	0		1,301,042	0		2,678,042		T01	2,678,042	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,377,000	0		1,301,042	0	0	2,678,042			2,678,042	6			
7	TIF revenues			727,939				727,939		T01	727,939	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax	114,151						114,151		T19	114,151	13			
15	Other local option taxes	732,685						732,685		T09	732,685	14			
15	TOTAL OTHER CITY TAXES	846,836	0	0	0	0	0	846,836	0		846,836	15			
16	Section B - LICENSES AND PERMITS	6,125						6,125		T29	6,125	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,535		6,326	3			8,864	217,553	U20	226,417	18			
19	Rents and royalties							0		U40	0	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	2,535	0	6,326	3	0	0	8,864	217,553		226,417	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants			77,399				77,399		B89	77,399	27			
28	Community development block grants					267,840		267,840		B50	267,840	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	77,399	0	267,840	0	345,239	0		345,239	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		743,131					743,131		C46	743,131	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	167,927						167,927		C89	167,927	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	44,549		27,294	47,579			119,422		C89	119,422	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	212,476	743,131	27,294	47,579	0	0	1,030,480	0		1,030,480	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	0						0			0	63		
64	Library service	43,690						43,690		D89	43,690	64		
65	Township contributions	24,606						24,606		D89	24,606	65		
66	Fire/EMT service							0		D89	0	66		
67	Alton Police Protection Contract	132,650						132,650		D89	132,650	67		
68	Alton PJ Trail Maintenance	750						750			750	68		
69								0			0	69		
70	Total local grants and reimbursements	201,696	0	0	0	0	0	201,696	0		201,696	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	414,172	743,131	104,693	47,579	267,840	0	1,577,415	0		1,577,415	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	1,136,021	A91	1,136,021	73		
74	Sewer							0	908,262	A80	908,262	74		
75	Electric							0	7,749,708	A92	7,749,708	75		
76	Gas							0	1,595,548	A93	1,595,548	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	298,944						298,944		A81	298,944	79		
80	Hospital							0	49,476,421	A36	49,476,421	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ORANGE CITY						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	37,079					3,000	40,079		A03	40,079	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	143,374						143,374		A61	143,374	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0	919,577		919,577	102				
103	Event Center	142,840						142,840			142,840	103				
104	TOTAL CHARGES FOR SERVICE	622,237	0	0	0	0	3,000	625,237	61,785,537		62,410,774	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	18,827				118,129		136,956		U01	136,956	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	36,640				451,500		488,140		U99	488,140	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	5,000		163,810				168,810		U11	168,810	110				
111	Fines	28,891						28,891		U30	28,891	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	63,509						63,509			63,509	113				
114	Zoning Permits	55,683						55,683			55,683	114				
115	Dial A Ride program	8,716						8,716			8,716	115				
116	Cable TV Franchise Fee	19,648						19,648			19,648	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	218,087	0	163,810	0	451,500	0	833,397	0		833,397	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ORANGE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,505,819	743,131	1,002,768	1,348,624	837,469	3,000	7,440,811	62,003,090		69,443,901	121
122												122
123	Section H - OTHER FINANCING SOURCES							0		NR	0	123
124	Proceeds of capital asset sales					2,623,237		2,623,237		NR	2,623,237	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)											125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	1,246,580	950		132,779	74,377		1,454,686			1,454,686	127
128	Internal TIF loans and transfers in					203,930		203,930			203,930	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,246,580	950	0	132,779	2,901,544	0	4,281,853	0		4,281,853	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,752,399	744,081	1,002,768	1,481,403	3,739,013	3,000	11,722,664	62,003,090		73,725,754	132
133												133
134	Beginning fund balance July 1, 2015	1,455,766	330,094	1,287,512	94,881	-1,252,696	96,788	2,012,345	49,290,185		51,302,530	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,208,165	1,074,175	2,290,280	1,576,284	2,486,317	99,788	13,735,009	111,293,275		125,028,284	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF ORANGE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	720,347						720,347		E62	720,347	2	
3	Purchase of land and equipment	44,381						44,381		G62	44,381	3	
4	Construction							0		F62	0	4	
5	Jail — Current operation							0		E04	0	5	
6	Purchase of land and equipment							0		G04	0	6	
7	Construction							0		F04	0	7	
8	Emergency management — Current operation							0		E89	0	8	
9	Purchase of land and equipment							0		G89	0	9	
10	Flood control — Current operation							0		E59	0	10	
11	Purchase of land and equipment							0		G59	0	11	
12	Construction							0		F59	0	12	
13	Fire department — Current operation	169,146						169,146		E24	169,146	13	
14	Purchase of land and equipment	44,351						44,351		G24	44,351	14	
15	Construction							0		F24	0	15	
16	Ambulance — Current operation							0		E32	0	16	
17	Purchase of land and equipment							0		G32	0	17	
18	Building inspections — Current operation							0		E66	0	18	
19	Purchase of land and equipment							0		G66	0	19	
20	Construction							0		F66	0	20	
21	Miscellaneous protective services — Current operation							0		E66	0	21	
22	Purchase of land and equipment							0		G66	0	22	
23	Construction							0		F66	0	23	
24	Animal control — Current operation							0		E32	0	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation							0		E89	0	27	
28	Purchase of land and equipment							0		G89	0	28	
29								0			0	29	
30								0			0	30	
31								0			0	31	
32								0			0	32	
33								0			0	33	
34								0			0	34	
35								0			0	35	
36								0			0	36	
37								0			0	37	
38								0			0	38	
39								0			0	39	
40	TOTAL PUBLIC SAFETY	978,225	0		0	0	0	978,225			978,225	40	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ORANGE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	383,454						383,454		E44	383,454	42
43	Purchase of land and equipment	44,559						44,559		G44	44,559	43
44	Construction	332,272						332,272		F44	332,272	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	91,483						91,483		E44	91,483	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	125,412						125,412		E44	125,412	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	34,523						34,523		E01	34,523	59
60	Purchase of land and equipment	8,985						8,985		G01	8,985	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	303,710						303,710		E81	303,710	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,324,398	0		0	0	0	1,324,398			1,324,398	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ORANGE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
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108												108
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ORANGE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	433,821						433,821		E52	433,821	122
123	Purchase of land and equipment	71,523						71,523		G52	71,523	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	367,174						367,174		E61	367,174	127
128	Purchase of land and equipment	149,872						149,872		G61	149,872	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	137,463						137,463		E61	137,463	130
131	Purchase of land and equipment	3,139						3,139		G61	3,139	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	21,901						21,901		E03	21,901	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	175,332						175,332		E61	175,332	135
136	Other culture and recreation	288,114						288,114		E61	288,114	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,648,339	0		0	0	0	1,648,339			1,648,339	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	244,230		16,739				260,969		E50	260,969	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	86,780						86,780		E29	86,780	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	331,010	0	16,739	0	0	0	347,749			347,749	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ORANGE CITY		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	306,872						306,872		E29	306,872	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	147,979						147,979		E23	147,979	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	7,616						7,616		E89	7,616	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	50,970						50,970		E25	50,970	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	89,898						89,898		E31	89,898	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	10,868						10,868		E89	10,868	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	614,203	0	0	0	0	0	614,203			614,203	176
177	Section G — DEBT SERVICE			555,948	1,334,873			1,890,821			1,890,821	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	555,948	1,334,873	0	0	1,890,821			1,890,821	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Daycare Expansion			95,943		1,268,278		1,364,221			1,364,221	189
190	Dunlop Park, Downtown Street & Fire Station					180,827		180,827			180,827	190
191	2015 & 2016 Street					1,109,924		1,109,924			1,109,924	191
192	Subtotal TIF Capital Projects	0	0	95,943	0	2,559,029	0	2,654,972			2,654,972	192
193	TOTAL CAPITAL PROJECTS	0	0	95,943	0	2,559,029	0	2,654,972			2,654,972	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	4,896,175	0	668,630	1,334,873	2,559,029	0	9,458,707			9,458,707	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ORANGE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,461,287	E91	1,461,287	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								657,992	E80	657,992	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								7,206,806	E92	7,206,806	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								1,528,581	E93	1,528,581	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								45,755,981	E36	45,755,981	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ORANGE CITY		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								627,597	E89	627,597	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								57,238,244		57,238,244	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,896,175	0	668,630	1,334,873	2,559,029	0	9,458,707	57,238,244		66,696,951	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	74,377	545,000			446,090		1,065,467	389,219		1,454,686	255
256	Internal TIF loans/repayments and transfers out			203,930				203,930			203,930	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	74,377	545,000	203,930	0	446,090	0	1,269,397	389,219		1,658,616	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,970,552	545,000	872,560	1,334,873	3,005,119	0	10,728,104	57,627,463		68,355,567	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable		16,155				99,788	115,943			115,943	263
264	Restricted		513,020	1,417,720				1,930,740			1,930,740	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,237,613			241,411	-518,802		960,222			960,222	267
268	Total Governmental	1,237,613	529,175	1,417,720	241,411	-518,802	99,788	3,006,905			3,006,905	268
269	Proprietary								53,665,812		53,665,812	269
270	Total ending fund balance June 30, 2016	1,237,613	529,175	1,417,720	241,411	-518,802	99,788	3,006,905	53,665,812		56,672,717	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,208,165	1,074,175	2,290,280	1,576,284	2,486,317	99,788	13,735,009	111,293,275		125,028,284	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ORANGE CITY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20%; vertical-align: top; padding: 5px;"> Purpose Highways..... All other..... </td> <td style="width: 15%; vertical-align: top; padding: 5px;"> Amount paid to State L44 \$ L89 \$ </td> </tr> </table>								Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$										

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
Total salaries and wages paid.....	2000 \$	Amount - Omit cents 2,428,125

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)
1. Water utility	19U \$ 2,540,000	29U \$	39U \$ 210,000	49U \$	49U \$	49U \$ 2,330,000	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U 3,830,000	29U	39U 360,000	49U	49U	49U 3,470,000		192
4. Gas utility	19U 555,000	29U	39U 105,000	49U	49U	49U 450,000		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. General Obligation	19U 12,220,000	29U 4,005,000	39U 3,065,000	49U 13,160,000	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	19,145,000	4,005,000	3,740,000	13,160,000	0	6,250,000	0	0
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2015				61V \$				
Outstanding as of JUNE 30, 2016				64V \$				

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents		
	\$	337,075,899	x .05 = \$	16,853,795			

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
				31,704,950	31,704,950
REMARKS					V98